

**Commissioners Meeting Budget Session**  
June 23, 2008

The Randolph County Board of Commissioners met in special budget session at 6:00 p.m. in the Commissioners Meeting Room, County Office Building, 725 McDowell Road, Asheboro, NC. Commissioners Holmes, Frye, Haywood, Kemp and Lanier were present.

**Approval of Close-out Budget Amendments for FY 07-08**

Will Massie, Finance Officer/Assistant County Manager, presented three budget amendments to close-out the FY 07-08 year. The first (#58) is to increase the Fire District Fund budget by \$20,000 because tax collections remitted to the districts are more than originally anticipated and budgeted.

The second budget amendment (#59) is due to zoning and code enforcement litigation completed by Gavin, Cox and Pugh. As of June 30, attorney fees will exceed Planning & Zoning's budget by an estimated \$7,500. Due to the changes in the 911 Telephone System Fund, which were effective January 1, 2008, Emergency Services had to begin covering the lease of radio tower space in its budget. The increased cost of fuel does not leave any funds available for this extra expense, and \$11,000 is required as an addition to their budget. Ambulance service fees that have already been collected exceed the amount budgeted, and can offset these additional costs.

The third budget amendment (#60) transfers remaining wireline fund balance. House Bill 1755 eliminated locally-enacted E-911 landline fees, effective January 1, 2008. Any landline funds remaining in a local government's emergency telephone system fund at the end of calendar year 2007 were to be transferred to the unit's general fund to be used for any lawful purpose. In January, the Board budgeted a transfer of \$1,620,000; since then, some reclassification of expenses has resulted in additional wireline fund balance that can be transferred to the General Fund. In addition, a small \$3,742 adjustment to the Wireless budget is needed to recognize some of these additional costs.

*On motion of Frye, seconded by Haywood, the Board voted unanimously to approve Budget Amendments #58, #59 & #60, as follows:*

<b>2007-2008 BUDGET ORDINANCE—GENERAL FUND—AMENDMENT #58</b>		
<b><i>Revenues</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Ad Valorem Taxes</i>	<i>\$20,000</i>	
<b><i>Appropriations</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Fire Protection</i>	<i>\$20,000</i>	

<b>2007-2008 BUDGET ORDINANCE—GENERAL FUND—AMENDMENT #59</b>		
<b><i>Revenues</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Sales &amp; Service</i>	<i>\$18,500</i>	
<b><i>Appropriations</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Emergency Services</i>	<i>\$11,000</i>	
<i>Planning &amp; Zoning</i>	<i>\$7,500</i>	

<b>2007-2008 BUDGET ORDINANCE—GENERAL FUND—AMENDMENT #60</b>		
<b><i>Revenues</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>

<i>Transfer from Emergency Telephone System Fund</i>	<i>\$26,000</i>	
<b><i>Revenues</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Appropriated Fund Balance</i>		<i>\$26,000</i>

<b><i>2007-2008 BUDGET ORDINANCE—EMERGENCY TELEPHONE SYSTEM FUND AMENDMENT #60</i></b>		
<b><i>Appropriations</i></b>	<b><i>Increase</i></b>	<b><i>Decrease</i></b>
<i>Transfer to General Fund</i>	<i>\$26,000</i>	
<i>Wireline</i>		<i>\$29,742</i>
<i>Wireless</i>	<i>\$3,742</i>	

### **Approval of School Tax Rates**

*On motion of Frye, seconded by Haywood, the Board voted unanimously to adopt school district tax rates, as requested, and as follows: Archdale-Trinity School Tax District, 0.09; Asheboro City School Tax District, 0.1385.*

### **Approval of Fire Tax Rates**

*On motion of Haywood, seconded by Kemp, the Board voted 4-1, with Lanier opposing, to approve the fire district tax rates, as requested.*

*On motion of Lanier, seconded by Frye, the Board voted 3-2, with Haywood and Kemp opposing, to reconsider the previous action.*

*On motion of Lanier, seconded by Frye, the Board voted 3-2, with Haywood and Kemp opposing, to approve the following fire district tax rates: Bennett 7¢; Climax, 10¢; Coleridge, 7.3¢; Eastside, 8¢; Fairgrove, 6.5¢; Farmer, 7.5¢; Franklinville, 8.5¢; Guil-Rand, 10¢; Julian, 10¢; Level Cross, 10¢; Northeast, 9¢; Randleman, 10¢; Seagrove, 10¢; Sophia, 10¢; Southwest, 10¢; Staley, 10¢; Tabernacle, 10¢; Ulah, 6.1¢; Westside, 9¢.*

### **Adopt Departmental Fee Schedules**

*On motion of Haywood, seconded by Frye, the Board voted unanimously to leave all departmental fees unchanged, as requested, with the exception of three fee changes at the Health Department, which have been approved by the Board of Health, as follows: 1) set (new) Temporary Food Establishment fee of \$50.00 (This is a fee that the State is requiring the County to collect.); 2) increase minimum Dental Health fee to \$20.00 per visit; 3) increase Well Permit fee to \$210.00.*

### **Consideration of Final FY 2008-2009 Budget**

Following discussion, Commissioner Frye made a motion to adopt the FY 08-09 Budget, as follows:

- set the property tax rate at 55.5¢, which is a reduction of 1¢ from the proposed property tax rate and \$981,720 in property tax revenues
- approve two new positions at Sheriff's Dept. [purchasing officer-\$33,703 and detective (gangs)-\$45,306]
- approve new technician position at Soil and Water Conservation District-\$35,663
- approve an additional \$675,000 to the two school systems (\$547,290-County, \$127,710-City)
- approve an additional \$10,000 to Communities in Schools

- approve a 2½% COLA, effective 1/1/09, for County employees-\$386,250
- reduce the transfer to Economic Development Reserve by \$829,060 and increase the transfer from Economic Development Reserve to General Fund by \$187,500
- increase Miscellaneous Revenues by \$1,082
- increase transfer from Capital Reserve Fund by \$1,100,000
- remove the proposed allocation of \$50,000 for Senior Adults Capital Project (included in the additional \$675,000 to the schools)

The motion died for lack of a second.

Commissioner Frye made a motion to adopt the FY 08-09 Budget, as follows:

- set the property tax rate at 55.5¢, which is a reduction of 1¢ from the proposed property tax rate and \$981,720 in property tax revenues
- approve two new positions at Sheriff's Dept. [purchasing officer-\$33,703 and detective (gangs-\$45,306)]
- approve new technician position at Soil and Water Conservation District-\$35,663
- appropriate \$711,250 from fund balance
- approve an additional \$1,000,000 to the schools (\$810,800-County, \$189,200-City)
- approve an additional \$10,000 to Communities in Schools
- approve a 2½% COLA, effective 7/1/08, for County employees-\$772,500
- reduce the transfer to Economic Development Reserve by \$829,060 and increase the transfer from Economic Development Reserve to General Fund by \$187,500
- increase Miscellaneous Revenues by \$1,082
- increase transfer from Capital Reserve Fund by \$1,100,000
- remove the proposed allocation of \$50,000 for Senior Adults Capital Project (included in the additional \$675,000 to the schools)

The motion died for lack of a second.

### **Recess**

At 7:32 p.m., the Board took a short recess.

### **Budget Adoption**

At 7:42 p.m., the meeting resumed. Commissioner Kemp made a motion to adopt the FY 08-09 Budget, as proposed, with the 3¢ property tax increase (tax rate of 56.5¢), but with the following changes:

- approve two new positions at Sheriff's Dept. [purchasing officer-\$33,703 and detective (gangs)-\$45,306]
- approve new technician position at Soil and Water Conservation District-\$35,663
- approve a 2½% COLA, effective 7/1/08, for County employees-\$772,500
- reduce the transfer to Economic Development Reserve by \$829,060
- increase Miscellaneous Revenues by \$8,112
- remove the proposed allocation of \$50,000 for Senior Adults Capital Project

The motion died for lack of a second.

On motion of Frye, seconded by Haywood, the Board voted 3-2, with Kemp and Lanier opposing, to adopt the FY 08-09 Budget Ordinance (Ordinance follows changes) as proposed, but with the following changes:

- set the property tax rate at 55.5¢, which is a reduction of 1¢ from the proposed property tax rate and \$981,720 in property tax revenues
- approve two new positions at Sheriff's Dept. [purchasing officer-\$33,703 and detective (gangs)-\$45,306]
- approve new technician position at Soil and Water Conservation District-\$35,663
- approve an additional \$675,000 to the schools (\$547,290-County, \$127,710-City)
- approve an additional \$10,000 to Communities in Schools
- approve a 2½% COLA, effective 7/1/08, for County employees-\$772,500
- reduce the transfer to Economic Development Reserve by \$829,060 and increase the transfer from Economic Development Reserve to General Fund by \$187,500
- increase Miscellaneous Revenues by \$1,082
- increase transfer from Capital Reserve Fund by \$1,100,000
- remove the proposed allocation of \$50,000 for Senior Adults Capital Project (included in the additional \$675,000 to the schools)
- appropriate \$386,250 from Fund Balance

**Be It Ordained** by the Board of Commissioners of Randolph County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund of Randolph County for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

*General Government:*

<i>Governing Body</i>	\$ 145,286
<i>Administration</i>	2,788,069
<i>Information Technology</i>	1,278,452
<i>Tax</i>	2,007,371
<i>Elections</i>	394,267
<i>Register of deeds</i>	698,180
<i>Public Buildings</i>	2,345,317

*Public Safety:*

<i>Sheriff</i>	13,700,933
<i>Emergency Services</i>	4,841,571
<i>Building Inspections</i>	857,179
<i>Day Reporting Center</i>	653,947
<i>Other Public Safety Appropriations</i>	243,146

*Economic and Physical Development:*

<i>Planning and Zoning</i>	595,849
<i>Cooperative Extension Service</i>	430,880
<i>Soil and Water Conservation</i>	172,557
<i>Other Economic and Physical Development Appropriations</i>	1,111,359

*Environmental Protection:*

Public Works	3,992,068
Human Services:	
Public Health	5,157,472
Social Services	22,484,516
Veteran Services	83,084
Other Human Services Appropriations	2,493,859
Cultural and Recreational:	
Public Library	1,880,212
Other Cultural and Recreational Appropriations	15,000
Education	27,523,519
Debt Service	16,849,104
Other Financing Uses:	
Interfund Transfers Out	1,442,950
	<hr/>
Total	\$ 114,186,147
	<hr/>

Section 2. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

Ad Valorem Property Taxes	\$ 55,265,460
Local Option Sales Taxes	21,926,100
Other Taxes	1,067,750
Unrestricted Intergovernmental	425,900
Restricted Intergovernmental	18,533,609
Permits and Fees	1,488,700
Sales and Services	8,938,426
Investment Earnings	920,000
Miscellaneous	452,879
Other Financing Sources:	
Appropriated Fund Balance	2,489,308
Interfund Transfers In	2,678,015
	<hr/>
Total	\$ 114,186,147
	<hr/>

Section 3. The following amounts are hereby appropriated in the Emergency Telephone System Fund of Randolph County for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

911 Services	\$ 246,377
Information Management	524,044
	<hr/>
Total	\$ 770,421
	<hr/>

Section 4. It is estimated that the following revenues will be available in the Emergency Telephone System Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<i>Telephone Service Charges</i>	\$ 700,000
<i>Investment Earnings</i>	10,000
<i>Appropriated Fund Balance</i>	<u>60,421</u>

<i>Total</i>	<u><u>\$ 770,421</u></u>
--------------	--------------------------

Section 5. The following amounts are hereby appropriated in the Landfill Closure Fund of Randolph County for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<i>Landfill Post-Closure Expenditures</i>	<u><u>\$ 86,500</u></u>
---	-------------------------

Section 6. It is estimated that the following revenues will be available in the Landfill Closure Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<i>Investment Earnings</i>	\$ 23,000
<i>Appropriated Fund Balance</i>	<u>63,500</u>

<i>Total</i>	<u><u>\$ 86,500</u></u>
--------------	-------------------------

Section 7. The following amounts are hereby appropriated in the Fire Districts Fund for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<i>Tax Distributions</i>	<u><u>\$ 6,182,205</u></u>
--------------------------	----------------------------

Section 8. It is estimated that the following Fire District revenues will be available during the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<i>Ad Valorem Property Taxes</i>	<u><u>\$ 6,182,205</u></u>
----------------------------------	----------------------------

Section 9. There is hereby levied for the fiscal year beginning July 1, 2008 and ending June 30, 2009, a County-wide tax rate of \$ .555 per \$100 valuation of estimated taxable property situated in the County. The ad valorem tax is based on a total estimated property valuation of \$10,100,000,000, with an expected collection rate of 97.2%.

Section 10. For the fiscal year beginning July 1, 2008 and ending June 30, 2009, there is hereby levied in the County of Randolph a dog license fee at the rate of \$3.50 per dog.

Section 11. There is hereby levied for the fiscal year beginning July 1, 2008 and ending June 30, 2009, the following School District tax rates per \$100 valuation of estimated taxable property situated in the special district. These levies are for the purpose of raising revenues to supplement school programs within each respective district.

<i>Fire District</i>	<i>Net Valuation</i>	<i>Tax Rate</i>
	<i>Estimated</i>	<i>Approved</i>
<i>Asheboro School District</i>	2,172,500,000	0.1385

<i>Archdale-Trinity School District</i>	<i>2,356,000,000</i>	<i>0.090</i>
---	----------------------	--------------

Section 12. *There is hereby levied for the fiscal year beginning July 1, 2008 and ending June 30, 2009, the following Fire District tax rates per \$100 valuation of estimated taxable property situated in the special district. These levies are for the purpose of raising revenues for fire protection within each respective district.*

<i>Fire District</i>	<i>Net Valuation</i>	<i>Tax Rate</i>
	<i>Estimated</i>	<i>Approved</i>
<i>Bennett Fire District</i>	<i>41,000,000</i>	<i>0.070</i>
<i>Climax Fire District</i>	<i>456,000,000</i>	<i>0.100</i>
<i>Coleridge Fire District</i>	<i>224,000,000</i>	<i>0.073</i>
<i>Eastside Fire District</i>	<i>470,000,000</i>	<i>0.080</i>
<i>Fairgrove Fire District</i>	<i>378,000,000</i>	<i>0.065</i>
<i>Farmer Fire District</i>	<i>190,000,000</i>	<i>0.075</i>
<i>Franklinville Fire District</i>	<i>458,000,000</i>	<i>0.085</i>
<i>Guil-Rand Fire District</i>	<i>2,000,000,000</i>	<i>0.100</i>
<i>Julian Fire District</i>	<i>87,000,000</i>	<i>0.100</i>
<i>Level Cross Fire District</i>	<i>232,000,000</i>	<i>0.100</i>
<i>Northeast Fire District</i>	<i>127,000,000</i>	<i>0.090</i>
<i>Randleman Fire District</i>	<i>238,000,000</i>	<i>0.100</i>
<i>Seagrove Fire District</i>	<i>181,000,000</i>	<i>0.100</i>
<i>Sophia Fire District</i>	<i>129,000,000</i>	<i>0.100</i>
<i>Southwest Fire District</i>	<i>61,000,000</i>	<i>0.100</i>
<i>Staley Fire District</i>	<i>152,000,000</i>	<i>0.100</i>
<i>Tabernacle Fire District</i>	<i>252,000,000</i>	<i>0.100</i>
<i>Ulah Fire District</i>	<i>509,000,000</i>	<i>0.061</i>
<i>Westside Fire District</i>	<i>650,000,000</i>	<i>0.090</i>

Section 13. *Pursuant to the requirements of North Carolina General Statute §159-9, the County Manager is appointed to serve as Budget Officer. The County Manager and the Assistant County Manager, as his designee, are hereby authorized to transfer appropriations as contained herein under the following conditions:*

- a. The Budget Officer, or his designee, may transfer amounts between line item expenditures within a department without limitation and without a report being required.*
- b. The Budget Officer, or his designee, may not transfer amounts between departments of the General Fund or between funds, except as approved by the Board of County Commissioners in the Budget Ordinance as amended.*

Section 14. *The Budget Officer, or his designee, may make cash advances between funds for periods not to exceed one hundred eighty days without reporting to the Board of Commissioners. Any advances that extend beyond one hundred eighty days must be approved by the Board. All advances that will be outstanding at the end of the fiscal year must be approved by the Board.*

Section 15. *Copies of this Budget Ordinance shall be filed with the Clerk to the Board of Commissioners of Randolph County and furnished to the Assistant County Manager/Finance Officer for direction in the collection of revenues and the expenditure of amounts appropriated.*

Section 16. *This Budget Ordinance will be effective on July 1, 2008.*

*Upon motion of Commissioner Frye, seconded by Commissioner Haywood, the foregoing Budget Ordinance was passed with the following vote:*

*Ayes: Commissioner Harold Holmes  
Commissioner Darrell Frye  
Commissioner Stan Haywood*

*Noes: Commissioner Arnold Lanier  
Commissioner Phil Kemp*

*I, Cheryl A. Ivey, Clerk to the Randolph County Board of Commissioners, do hereby certify that the foregoing Ordinance was duly adopted by the governing body of Randolph County at a special meeting on June 23, 2008, a quorum being present.*

*The 23rd day of June, 2008.*

### **Adjournment**

At 8:10 p.m., there being no further business, the meeting adjourned.

\_\_\_\_\_  
J. Harold Holmes, Chairman

\_\_\_\_\_  
Darrell L. Frye

\_\_\_\_\_  
Phil Kemp

\_\_\_\_\_  
Stan Haywood

\_\_\_\_\_  
Arnold Lanier

\_\_\_\_\_  
Cheryl A. Ivey, Clerk to the Board